In the Supreme Court of the United States

OCTOBER TERM, 1955

No. —

FORT DIX APARTMENTS CORP., A CORPORATION, PETITIONER

v.

BOROUGH OF WRIGHTSTOWN, A MUNICIPAL CORPORATION AND I. HAINES CROSHAW, COLLECTOR OF TAXES FOR THE BOROUGH OF WRIGHTSTOWN, NEW HANOVER TOWNSHIP BOARD OF EDUCATION, COUNTY OF BURLINGTON

SHERIDANVILLE, INC., A CORPORATION, PETITIONER

v.

BOROUGH OF WRIGHTSTOWN, A MUNICIPAL CORPORATION AND I. HAINES CROSHAW, COLLECTOR OF TAXES FOR THE BOROUGH OF WRIGHTSTOWN, TOWNSHIP OF SPRINGFIELD, A MUNICIPAL CORPORATION AND R. J. BEAZLEY, COLLECTOR OF TAXES FOR THE TOWNSHIP OF SPRINGFIELD, NEW HANOVER TOWNSHIP BOARD OF EDUCATION, COUNTY OF BURLINGTON

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT

MEMORANDUM FOR THE UNITED STATES AS AMICUS CURIAE IN SUPPORT OF THE PETITION FOR A WRIT OF CERTIORARI

The United States respectfully urges the Court to grant the petition for a writ of certiorari which has been filed in this case.

The question in this case is also involved in *Offutt Housing Co.* v. *County of Sarpy, Nebraska*, No. 404, this Term, now pending before the Court on petition for a writ of certiorari to the Supreme Court of Nebraska. It concerns the authority of local taxing units to impose *ad valorem* taxes on housing located on a military reservation over which the United States exercises exclusive legislative jurisdiction.

The Court of Appeals—one judge dissenting—held that the Act of August 8, 1949, c. 403, 63 Stat. 570, commonly referred to as the Wherry Act, by incorporating by reference a part of the so-called Military Leasing Act (Act of August 5, 1947, c. 493, 61 Stat. 774), gave Congressional consent to the exercise of jurisdiction by the local taxing authorities. A similar holding was made by the Supreme Court of Nebraska in the *Offutt* case.

In the belief that such a view of the Wherry Act is in error, and that the action of local authorities in taxing housing on a federal area constitutes an invasion of the sovereign jurisdiction of the United States, the Government, as *amicus curiae*, filed a memorandum in support of the petition for certiorari in the *Offutt* case. It was there urged that a determination of the question was important because of its implications on governmental sovereignty, as well as its effect on the operation of the military departments and the local taxing authorities. For the same reasons, we believe that

the review which petitioners here seek is also warranted.

Respectfully submitted,

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